Financial Summary

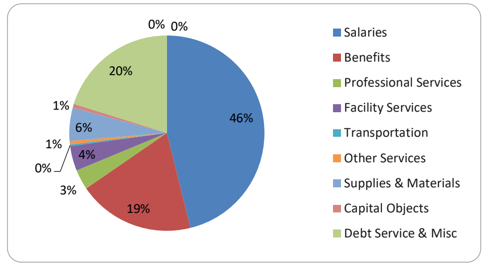
as of May 31, 2026

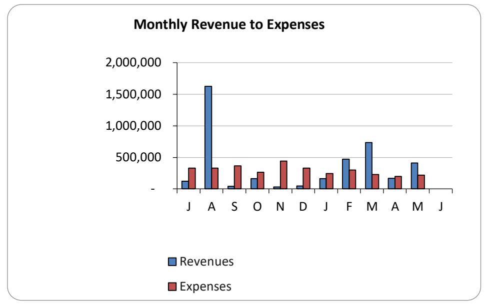
58.3% Through The Year

BUDGET REPORT

	Year-to Date Actuals	Approved Budget	% of Budget	Forecast	% of Forecast
Enrollment		567		432	
Revenue					
1000 Local	$ 97,060	$ 165,000	59%	$ 81,051	120%
3000 State	$ 3,657,466	$ 4,607,016	79%	$ 3,892,494	94%
4000 Federal	$ 58,424	$ 249,306	23%	$ 253,603	23%
5000 Other	$ 701,028	$ -	#DIV/0!	$ 701,028	100%
Total Revenue	*$ 4,513,978*	*$ 5,021,322*	90%	*$ 4,928,176*	92%
Expenses					
100 Salaries	$ 1,732,499	$ 2,595,698	67%	$ 2,529,090	69%
200 Benefits	$ 726,378	$ 887,426	82%	$ 893,910	81%
310 Professional Services	$ 124,940	$ 118,640	105%	$ 128,615	97%
320 Facility Services	$ 154,456	$ 135,279	114%	$ 132,260	117%
340 Transportation	$ 8,960	$ 5,000	179%	$ 5,000	179%
350 Other Services	$ 22,661	$ 41,500	55%	$ 38,600	59%
400 Supplies & Materials	$ 204,828	$ 178,000	115%	$ 215,282	95%
500 Capital Objects	$ 25,556	$ 70,000	37%	$ 30,300	84%
600 Debt Service & Misc	$ 756,026	$ 944,825	80%	$ 1,008,033	75%
700 Insurance/Judgement	$ -	$ -	#DIV/0!	$ -	#DIV/0!
800 Transfers/Investment	$ -	$ -	#DIV/0!	$ -	#DIV/0!
Total Expenses	*$ 3,756,304*	*$ 4,976,368*	75%	*$ 4,981,090*	75%
Net Income from Operations	***$ 757,674***	***$ 44,954***		***$ (52,914)***	
Operating Margin		***0.9%***		***-1.1%***	

EXPENSES





RATIOS

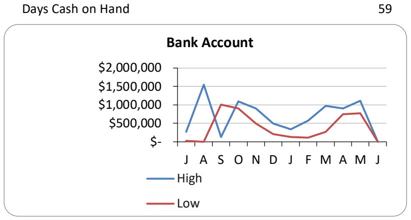
	Forecast	Goal
Operating Margin	-1.1%	5.0%
Current Ratio	0.03	2.0+
Days Cash on Hand	37	60+
Debt to Asset Ratio	1.14	<0.9
Debt Service Coverage	0.94	1.40+
Debt Burden	17%	<18%

	*Idaho Min	Bond Covenant
Operating Margin	3.0%	5%
Current Ratio	1.10	NA
Days Cash on Hand	60	45
Debt to Asset Ratio	0.90	NA
Debt Service Coverage	1.10	1.10
Debt Burden	NA	NA

**Idaho Financial Performance Framework*

CASH

Month Ending Cash Balance	$ 810,103
Days Cash on Hand	59



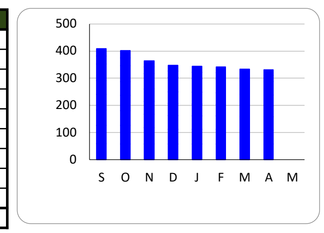
BALANCE SHEET

Assets:	Cash	
	Accts Receivable	414,198
	Assets	11,313,199
	Deferred Outflows	2,380,177
		14,107,574
Liabilities:	Accts Payable, payroll	796,591
	Long term liabilities	15,282,228
	Deferred Inflows	-
		16,078,819
Net Assets:		(1,971,245)

*ENROLLMENT

	S	O	N	D	J	F	M	A	M
K	59	58	58	58	57	58	58	57	
1	67	67	60	54	54	53	52	51	
2	56	55	49	50	50	50	49	49	
3	58	56	48	45	44	42	42	41	
4	51	51	45	43	43	43	40	40	
5	61	59	57	53	50	50	49	49	
6	30	29	24	23	24	24	23	23	
7	27	27	23	22	22	21	21	21	
8	32	31	28	28	27	26	26	26	
Total	441	433	392	376	371	367	360	357	0

* as of the end of the month



	Approved		FY26 Budget	Realized/ Incurred	Remaining	
	27.52		21.13			
	567 Students		432 Students		432 Students	
evenue						
1000 Local						
1510 Interest on Investments	$ -		$ -	$ 985	$ -	#DIV/0!
1610 Food Service	$ 70,000		$ 16,251	$ 15,661	$ 590	96.37%
1711 Kindergarten Tuition	$ 95,000		$ 64,800	$ 57,220	$ 7,580	88.30%
1712 Yearbook	$ -		$ -	$ -	$ -	#DIV/0!
1714 IDLA/Technology	$ -		$ -	$ -	$ -	#DIV/0!
1715 Other Student Revenue	$ -		$ -	$ -	$ -	#DIV/0!
1920 General Donations	$ -		$ -	$ -	$ -	#DIV/0!
1920 CDA Tribe Donation	$ -		$ -	$ -	$ -	#DIV/0!
1921 Fundraising Donations (Gala, Fun Run, Other)	$ -		$ -	$ 658	$ -	#DIV/0!
1921 Playground Donations (Parent Crew)	$ -		$ -	$ 100	$ -	#DIV/0!
1922 Outdoor Explorer	$ -		$ -	$ -	$ -	#DIV/0!
1923 Student Fundraisers	$ -		$ -	$ -	$ -	#DIV/0!
1924 Cross Country	$ -		$ -	$ -	$ -	#DIV/0!
1925 Ski Club	$ -		$ -	$ 5,485	$ -	#DIV/0!
1926 Art Fund	$ -		$ -	$ -	$ -	#DIV/0!
1927 Dance	$ -		$ -	$ -	$ -	#DIV/0!
1928 Field Trips	$ -		$ -	$ 13,789	$ -	#DIV/0!
1990 Miscellaneous	$ -		$ -	$ 3,162	$ -	#DIV/0!
Total 1000:	*$ 165,000*		*$ 81,051*	*$ 97,060*	*$ (16,009)*	119.75%
3000 State						
3110 State of Idaho Foundation Payments	$ 4,024,547		$ 3,053,092	$ 2,976,441	$ 76,651	97.49%
3120 Transportation Support	$ -		$ -	$ -	$ -	#DIV/0!
3190 Other State Support/Special Distributions	$ 582,469		$ 582,469	$ 482,142	$ 100,327	82.78%
3190 SRO Grant			$ 133,153	$ 99,864	$ 33,289	75.00%
3190 Content & Curriculum Grant			$ 26,870	$ 26,870	$ -	100.00%
3190 Charter Support Program			$ 96,910	$ 72,149	$ 24,761	74.45%
3190 Securing Our Future Grant	$ -		$ -	$ -	$ -	#DIV/0!
Total 3000:	*$ 4,607,016*		*$ 3,892,494*	*$ 3,657,466*	*$ 235,028*	93.96%
4000 Federal						
4510 Title I	$ 62,740		$ 62,740	$ -	$ 62,740	0.00%
4520 Title II	$ 19,911		$ 19,911	$ -	$ 19,911	0.00%
4520 Title II-A Empowering Educators Mini-Grant	$ -		$ 6,100	$ 6,100	$ -	100.00%
4540 Title IV	$ 13,806		$ 13,806	$ -	$ 13,806	0.00%
4560 IDEA Preschool	$ 3,296		$ 3,296	$ -	$ 3,296	0.00%
4560 IDEA Part B	$ 77,426		$ 77,426	$ -	$ 77,426	0.00%
4560 Restraint & Seclusion Grant	$ -		$ -	$ -	$ -	#DIV/0!
4800 SRSA (REAP) Grant	$ 54,127		$ 52,324	$ 52,324	$ -	100.00%
4800 ARPA Act (ESSER III) 9.30.24	$ -		$ -	$ -	$ -	#DIV/0!
4800 ERATE	$ 8,000		$ 8,000	$ -	$ 8,000	0.00%
4800 Cultivating Readers	$ -		$ -	$ -	$ -	#DIV/0!
4900 Medicaid Reimbursements	$ 10,000		$ 10,000	$ -	$ 10,000	0.00%
Total 4000:	*$ 249,306*		*$ 253,603*	*$ 58,424*	*$ 195,179*	23.04%
5000 Other Sources						#DIV/0!
5100 Other	$ -		$ 701,028	$ 701,028	$ -	100.00%
Total 5000:	*$ -*		*$ 701,028*	*$ 701,028*	*$ -*	100.00%
Total Revenue:	*$ 5,021,322*		*$ 4,928,176*	*$ 4,513,978*	*$ 414,198*	91.60%
xpenses						
100 Salaries						
111 School Adminstration	$ 235,000		$ 235,000	$ 205,512	$ 29,488	87.45%
112 Teachers	$ 1,561,102		$ 1,561,102	$ 1,029,034	$ 532,068	65.92%
113 Special Education	$ 82,660		$ 25,494	$ 22,298	$ 3,196	87.46%
114 Pupil Service Staff	$ 241,027		$ 131,909	$ 100,740	$ 31,169	76.37%
116 Paraprofessionals (General)	$ 87,441		$ 87,441	$ 30,975	$ 56,466	35.42%
117 Paraprofessionals (Sped)	$ 108,906		$ 108,906	$ 74,221	$ 34,685	68.15%
118 Office Staff	$ 107,517		$ 107,517	$ 95,429	$ 12,088	88.76%
119 Transportation Staff	$ 33,908		$ 33,908	$ 25,880	$ 8,028	76.32%

119	Security Staff	$ -	$ 133,153	$ 77,672	$ 55,481	58.33%
119	Kitchen Staff	$ 36,784	$ 9,260	$ 9,260	$ -	100.00%
119	Custodial Staff	$ 71,353	$ 59,340	$ 38,034	$ 21,306	64.10%
120	Stipends	$ -	$ 6,060	$ 4,077	$ 1,983	67.28%
190	Substitutes	$ 30,000	$ 30,000	$ 19,367	$ 10,633	64.56%
	Total 100:	*$ 2,595,698*	*$ 2,529,090*	*$ 1,732,499*	*$ 796,591*	68.50%
200	Benefits					
210	PERSI	$ 324,755	$ 324,755	$ 321,255	$ 3,500	98.92%
220	FICA	$ 196,214	$ 193,475	$ 81,144	$ 112,331	41.94%
240	Health Benefits	$ 347,680	$ 347,680	$ 323,979	$ 23,701	93.18%
270	Worker's Compensation	$ 18,777	$ 28,000	$ -	$ 28,000	0.00%
	Total 200:	*$ 887,426*	*$ 893,910*	*$ 726,378*	*$ 167,532*	81.26%
300	Purchased Services					
312	Professional Development	$ -	$ -	$ 5,085	$ (5,085)	#DIV/0!
313	Legal	$ 2,500	$ 1,000	$ 3,380	$ (2,380)	338.00%
314	Business Services	$ 58,800	$ 15,775	$ 15,651	$ 124	99.21%
315	Technical Services	$ 20,000	$ 20,000	$ 30,061	$ (10,061)	150.31%
316	Audit Services	$ 13,000	$ 13,000	$ 2,225	$ 10,775	17.12%
317	Special Education Services	$ -	$ 54,500	$ 48,043	$ 6,457	88.15%
317	Medicaid Match/Fees	$ 10,000	$ 10,000	$ 5,000	$ 5,000	50.00%
318	Security Services	$ 7,740	$ 7,740	$ 8,840	$ (1,100)	114.21%
319	Board Training	$ 6,600	$ 6,600	$ 6,655	$ (55)	100.83%
320b	Repairs & Maintenance	$ 12,260	$ 12,260	$ 8,210	$ 4,050	66.97%
320c	Landscaping & Snow Removal	$ 20,000	$ 10,000	$ 810	$ 9,190	8.10%
320d	Custodial Services	$ -	$ -	$ -	$ -	#DIV/0!
320e	Transportation Maintenance	$ 6,000	$ 6,000	$ 5,016	$ 984	83.60%
320f	Playground Expense	$ -	$ -	$ 67,066	$ (67,066)	#DIV/0!
322	Equipment Rental	$ 18,000	$ 18,000	$ 12,896	$ 5,104	71.64%
330	Utilities	$ 55,000	$ 50,000	$ 25,814	$ 24,186	51.63%
335	Insurance (Property/Liability/D&O)	$ 24,019	$ 36,000	$ 34,644	$ 1,356	96.23%
				$ -	$ -	#DIV/0!
340	Transportation	$ -	$ -	$ -	$ -	#DIV/0!
340	Field Trips	$ 5,000	$ 5,000	$ 8,960	$ (3,960)	179.20%
350	Communications	$ 16,000	$ 8,100	$ 3,769	$ 4,331	46.53%
355	Marketing	$ -	$ 10,000	$ 5,000	$ 5,000	50.00%
380	Travel (Training)	$ 4,000	$ 4,000	$ -	$ 4,000	0.00%
391	Dues & Fees	$ 10,000	$ 5,000	$ 3,642	$ 1,358	72.84%
391a	Authorizer Fee	$ 10,000	$ 10,000	$ 10,000	$ -	100.00%
392	Background Checks	$ 1,500	$ 1,500	$ 250	$ 1,250	16.67%
	Total 300:	*$ 300,419*	*$ 304,475*	*$ 311,017*	*$ (6,542)*	102.15%
400	Supplies & Materials					
411	Instructional Supplies	$ 10,000	$ 7,500	$ 6,521	$ 979	86.95%
411	Special Education Supplies	$ 3,000	$ 3,000	$ 752	$ 2,248	25.07%
412	Office Supplies	$ 20,000	$ 15,000	$ 4,526	$ 10,474	30.17%
413	School Event Supplies	$ 5,000	$ -	$ -	$ -	#DIV/0!
414	Board Expenses	$ 1,000	$ -	$ 200	$ (200)	#DIV/0!
415	Professional Development Supplies	$ 2,000	$ 1,000	$ 593	$ 407	59.30%
416	Yearbook	$ -	$ -	$ -	$ -	#DIV/0!
417	Cross Country	$ -	$ -	$ -	$ -	#DIV/0!
418	Outdoor Explorer	$ -	$ -	$ -	$ -	#DIV/0!
419	Ski Club	$ -	$ -	$ 4,630	$ (4,630)	#DIV/0!
420	Transportation Supplies (Fuel)	$ 2,000	$ 1,000	$ 400	$ 600	40.00%
440	Curriculum	$ 25,000	$ 137,782	$ 137,782	$ -	100.00%
450	Lunch Program Supplies	$ 40,000	$ 10,000	$ 7,134	$ 2,866	71.34%
442	Software	$ 30,000	$ 25,000	$ 27,939	$ (2,939)	111.76%
490	Maintenance, Cleaning, Bus, Supplies	$ 40,000	$ 15,000	$ 14,351	$ 15,000	95.67%
	Total 400:	*$ 178,000*	*$ 215,282*	*$ 204,828*	*$ 10,454*	95.14%
500	Capital Objects					
552	Furniture & Fixtures	$ 30,000	$ 28,000	$ 23,272	$ 4,728	83.11%
553	Tech Related Hardware (Instructional)	$ 20,000	$ -	$ -	$ -	#DIV/0!
553	Tech Related Hardware (Staff)	$ 10,000	$ 2,300	$ 2,284	$ 16	99.30%
554	Equipment/Other (Fence)	$ 10,000	$ -	$ -	$ -	#DIV/0!
	Total 500:	*$ 70,000*	*$ 30,300*	*$ 25,556*	*$ 4,744*	84.34%
600	Debt Service & Miscellaneous					
620	Bond Principal	$ 95,000	$ 165,000	$ 123,750	$ 41,250	75.00%

610 Bond Interest	$ 825,875	$ 819,083	$ 614,313	$ 204,771	75.00%
630 Bond Fees	$ 23,950	$ 23,950	$ 17,963	$ 5,987	75.00%
Total 600:	*$ 944,825*	*$ 1,008,033*	*$ 756,026*	*$ 252,008*	75.00%
700 Insurance Judgement					
710 Insurance	$ -	$ -	$ -	$ -	#DIV/0!
Total 700:	*$ -*	*$ -*	*$ -*	*$ -*	#DIV/0!
800 Transfers/Investments					
850 Contingency Reserve	$ -	$ -	$ -	$ -	#DIV/0!
Total 800:	*$ -*	*$ -*	*$ -*	*$ -*	#DIV/0!
Total Expenses:	*$ 4,976,368*	*$ 4,981,090*	*$ 3,756,304*	*$ 1,224,786*	75.41%
Net Income:	*$ 44,954*	***$ (52,914)***	***$ 757,674***		
		$ 147,845			
		$ 246,409			